

Chapter 16

**SOURCE DOCUMENTS, RECORDS MAINTAINED,
CODING PRINCIPLES, POSTING MEDIA, AND POSTINGS**

Section A--Source Documents and Records Maintained.**16-1. Source Documents:**

a. Basic source documents are those essential to show financial transactions such as disbursement and collection vouchers, purchase orders, receiving reports, etc. The 177 series of Air Force directives prescribe the use of these documents.

b. Post the data on the documents on primary control records. Figure 16-2 lists the records. The records become source data for further summarizing at a higher level. For example, a disbursement voucher, a basic source document, supports a posting of an AEP in the daily appropriation summary ledger. The allotment ledger in turn furnishes data for daily balancing of net disbursements in subsidiary records with those in the appropriation summary ledgers.

c. Post the GL from a journal used to summarize source documents. The journal provides columns to identify and summarize accounts for debiting or crediting (for example, a commercial analysis pad or specially designed posting media).

16-2. Control of Source Documents. Source documents are kept in the applicable Processing Center. This minimizes paper handling and permits more positive control of documents. Special rules for BCE data area are in chapter 35. General rules for controlling source documents within the Processing Centers are:

a. Processing Center Identification Codes. Alphabetical identification codes are assigned to identify the Defense Accounting Office responsible for processing the transaction on the source document. (See Computer Systems Authorization Directory/Air Force Corporate Data Dictionary (AFCDD), ADE PR-498.) These codes are used on all documents originated by the processing center as prescribed:

<u>Processing Center</u>	<u>Posting Media</u>	<u>Disb Vou</u>	<u>Coll Vou</u>
Financial Statements & Reports Branch (GFGL)	A		
Central Procurement:			
Non-CPAS, Non-IAPS	B	B	CB
CPAS only	Y	Y	CY
Cost Accounting Branch	E		
JOCAS II vouchers only		1-9	
Intra-Governmental Branch (Field Organization only)	G	G	CG
Reserved for Original MAC Bills (Scott AFB or Offutt AFB only)	H	H	CH
Retransmission of MAC Bills (DFAS-DE only)	M	M	CM
Receivables Branch:			
Base Accounts Receivable System (BARS) (for SF 1080 Payroll Deductions)	I	I	CI
Field Organization only	R	R	CR
Military Pay:			
DJMS Payroll (DFAS-DE only)	J	J	CJ
DJMS One-Time Payments (DFAS-DE only)	K	K	CK
DJMS Payroll	P	P	CP
Casualty Annuity Pay System (CAPS)	L	L	CL
International Accounting	N	N	CN
Accounting Services:			
Troop Support (Commissary) (manual only)	F	F	CF
Consolidated Sites' Supplemental 1219	Q		
Commercial (Manual only)	S	SM	CS

Integrated Accounts Payable System (IAPS)	S & Z	D	
(Note: Do not use sub-processing centers for D series vouchers)			
Materiel (DBOF) Manual only	Z	ZM	CZ
SMAS generated only	see AFM 177-383		
Travel Accounting Branch:			
ATRAS only	T	T	CT
Non-ATRAS ONLY	U	T	CT
Commercial Travel Office (CTO) billings		U	
Civilian Pay	V	V	CV
Disbursing Branch (Field Organization only)/Paying & Collecting (base)	W	W	CW
Automated Impact System (AIS)	X		

b. Document Identification Numbers. All posting media and disbursement and/or collection vouchers are numbered in sequence beginning with 1 each FY by the originating Processing Center (except for Processing Center J). A separate sequence of numbers is used for each type of document without regard to form number. For example, one sequence of numbers is used for all disbursement vouchers, such as SFs 1034, Public Voucher for Purchases and Services Other Than Personal, and SFs 1080, Voucher for Transfers Between Appropriation and/or Funds (disbursement side). Another sequence of numbers is used on all collection vouchers, such as DD Forms 1131, Cash Collection Voucher, and SFs 1080 (collection side). A third sequence of numbers is used for posting media.

c. Document Numbering. The Processing Center code prefixes the document identification number. When the accounting records of an ANG unit and host AFO/Field Organization are on the same computer, the host AFO/Field Organization will locally assign an alpha designator to be used by the ANG unit in preparation of the ANG vouchers. The alpha designator will be used in conjunction with the Processing Center code prefixes and will be the second character for disbursement vouchers and third character for collection vouchers prepared by the ANG unit. A separate alpha designator will be assigned each ANG unit when multiple ANG units share the same computer as their host AFO/Field Organization. Except for DJMS payroll, separate the alpha code and document number by a dash. Examples:

- (1) Number accounts control posting media A-1, A-2, A-3, etc.
- (2) Number materiel posting media Z-1, Z-2, Z-3, etc.
- (3) Military pay disbursement vouchers:

(a) Prefix DJMS payroll vouchers with J. For regular DJMS payroll, the second digit is 0. For early DJMS payroll, the second digit is 1. The third and fourth digits are the last two digits of the calendar year. The fifth and sixth digits identify the month of the year. The seventh and eighth digits are 01 for mid-month payroll and 02 for EOM payroll.

(b) Number all other military pay disbursement vouchers P-1, P-2, P-3, etc.

- (4) Military pay collection vouchers:

(a) Number DJMS payroll collection vouchers CJ-1, CJ-2, CJ-3, etc.

(b) Number all other military pay collection vouchers CP-1, CP-2, CP-3, etc.

- (5) Number commercial services (except central procurement) disbursement vouchers S-1, S-2, S-3, etc.

- (6) Number commercial services (except central procurement) collection vouchers CS-1, CS-2, CS-3, etc.

(7) Number travel vouchers prepared by the ANG unit and being disbursed by the host AFO/Field Organization, not support AFO/Field Organization, as TA-1, TA-2, TA-3, etc. (for one ANG) and TB-1, TB-2, TB-3, etc. (for a second ANG).

(8) Maintain a separate voucher series, voucher control log, and files for all Troop Support (Commissary) accounting documents apart from other materiel Processing Center documents. Code all Troop Support (Commissary) disbursement vouchers F-1, F-2, F-3, etc. Code all Troop Support (Commissary) collection vouchers CF-1, CF-2, CF-3, etc.

d. Consolidated or Multifunction Processing Center. Two or more Processing Centers may be consolidated into one organizational entity or a Processing Center may be divided into separate sub-Processing Centers. In either case, apply these rules for document identification:

(1) Maintain separate documentation for each consolidated or multifunctional Processing Center as if each were an independent Processing Center.

(2) Prefix the document number with a locally assigned alpha or numeric code to identify the consolidated or multifunctional Processing Center. For example, a materiel area medical disbursement voucher could be

numbered ZM000001 and a collection voucher numbered CZM00001. A materiel area fuels disbursement voucher might be number ZF000001 or CZF00001 for a collection.

e. Voucher Control Logs:

(1) Keep separate control logs for disbursement and collection voucher numbers assigned by each consolidated or multifunctional Processing Center. These logs list each voucher number assigned in numerical sequence. All numbers must be accounted for. Voucher numbers not used for any reason must be fully explained on the log. See figure 16-1 for an example of a voucher control log format. If desired, AF Form 1304, Daily Voucher Control, may be used as a voucher control log.

(2) Each Processing Center submits the voucher control log to the Disbursing/P&C area daily with the final voucher processed for that day. The Disbursing/P&C area verifies that all vouchers have been received or accounted for. They then line and sign the log and return it to the Processing Center for file.

(3) ANG units will submit a separate voucher control log to each Processing Center for the daily vouchers prepared by the ANG unit to be disbursed or collected by the host AFO/Field Organization if the requirements in paragraph 16-2c are met. The voucher control log may be manual (AF Form 1836) or mechanized, and will identify only those vouchers submitted for the day's business.

f. Source Documents Originated By-Others:

(1) Source documents originated by others normally include document control numbers. For example, the procuring activity assigns and controls purchase order numbers. Enter the numbers in accounts or posting media to facilitate document control and audit.

(2) When source documents, such as travel orders, do not include control numbers, arrange with the originating office to establish such numbers. Include control numbers on all documents requiring later action. For example, include the control number on a request for travel orders in the special order directing the travel.

g. Source Documents Which Pertain to Entitlement. Applicable Processing Centers maintain control of source documents pertaining to entitlement. These documents do not result in entries to the accounts (for example, DD Form 114, Military Pay Order). Enter unnumbered documents in a log. Show the action taken in the log as well as on the source document. File source documents numbered by the originating office in numerical sequence for each such office.

h. Source Documents for Appropriation Reimbursements. Send summaries of all appropriation reimbursement source documents to Commercial Services under controlled transmission. Require acknowledgment of receipt. A memorandum listing the number and total dollar amount of documents is good; listing of dollar amounts by document number (for example, supply voucher number) is better. Use the listing to support posting media summarizing the documents.

16-3. Records Maintained and Normal Location. See figure 16-2 for the primary control products maintained, their location, and relationship to each other. Accounts Control maintains control accounts or ledgers for all subsidiary ledgers or records. Document files under proper control are an authorized form of subsidiary record. For example, accounts payable (accrued expenditures unpaid) files arranged in alphabetical order are subsidiary records to the accounts payable control in GL.

a. The type of accounting equipment in use and local conditions sometimes favor decentralization of location of certain accounting records. Instructions in the 177 series of directives cover only the practice most prevalent in the Air Force. If decentralization options are exercised, general instructions continue to govern maintenance under that method, and any necessary supplemental instructions are issued by the MAJCOM exercising the option. If no options are exercised, the prescribed Processing Center maintains the records.

b. Where the primary automated control products shown in figure 16-2 and AFM 177-370 are used, the manual equivalent record should not be required. However, the AFO/Field Organization is authorized to maintain such records, if local conditions dictate the maintenance of supplemental manual control records over and above the automated system for fund control or day-to-day operating purposes.

c. Disbursing/P&C does not maintain subsidiary ledgers or other records except as prescribed in DoDFMR, vol 5 (formerly AFR 177-108), for cash accountability purposes.

Section B--Coding Principles

16-4. Simplified Accounting Classification:

a. General. All Air Force commands use a simplified accounting classification coding system. It reduces transcription, processing, and reporting workload. The system applies to internal Air Force posting media, records,

and reports in both manual and mechanized operations. Use the complete accounting classification on source documents; this includes the fund code, which is a part of the allotment code. Do not include the RC/CC code on vouchers for local payment of airline tickets processed as for-self transactions.

b. Definitions:

- (1) Source Documents--Basic administrative or legal papers authorizing and evidencing a transaction, such as contracts, purchase orders, receiving reports, issue slips, vouchers, etc.
- (2) Posting Media--Manual or machine forms, tapes, or slips used to extract or summarize data from source documents for processing and posting to journals, ledgers, or registers, and for preparation of reports.
- (3) Records--Registers, journals, and ledgers.
- (4) Fund Code--A two-digit alphanumeric code used to identify appropriation and fund accounts for accounting and reporting purposes. See AFCDD, ADE FU-515.
- (5) Allotment Code--The allotment code is made up of a two-digit fund code, a one-digit fiscal or program year code, a two-digit OAC, and a two-digit allotment serial number or operating budget account number. See AFCDD, ADE AL-415.

c. Use of Fund Code:

- (1) Enter on all allocation documents issued at HQ USAF level and below.
- (2) Use as the first two digits of every allotment code.
- (3) Enter on every applicable source document as part of the allotment code.
- (4) Transcribe to posting media, records, and reports, as applicable. Where allotment numbers are not assigned or used, but a fund code is designated for the funds involved (such as centrally managed allotments), enter the fund code and fiscal or program year code on posting media, records, and reports instead of allotment codes.
- (5) Report to DFAS-DE by fund codes where such codes are assigned. If no fund code is assigned, use full appropriation symbol. DFAS-DE converts fund codes to full appropriation symbol before submitting a report to an agency outside the Air Force.

16-5. Coding of Source Documents:

a. Source documents evidencing initiations, commitments, obligations, accrued expenditures, expenses, etc., are identified by the appropriate components of the accounting classification as prescribed in AFCDD. Below is an example of coding structure to be shown on source documents for locally funded transactions chargeable to the operating budget:

	57	*	3400	30	*	67	12	1300	A8	592	667400	1X
Department												
Fiscal Year												
Appn Symbol												
Fund Code												
Fiscal Year												
Operating Agency Code (OAC)												
Operating Budget Account No. (OBAN)												
RC/CC Code												
Major Force Program (MFP)												
Element of Expense/Investment Code (EEIC)												
Accounting and Disbursing Station Number (ADSN)												
Emergency and Special Program codes (ESP)												

NOTES:

1. Use current fiscal year where asterisk is shown.
2. Omit OAC & OBAN for centrally managed operating budget transactions.
3. MFP A8 is training and other general personnel activities. MFP B8 is medical activities.
4. Sample illustrations for other appropriations are in AFI 65-601, vol 2 (formerly AFR 172-1, vol 3).

b. Identify source documents showing collections for deposit into general fund receipt accounts with the two-digit index number of the department or agency making the collection. Prefix with "57" all collections by Air

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Force to general fund receipt account symbols within the range 0830 through 3099. Exceptions are symbols containing FT, which must be prefixed with 20.

c. For emergency and special programs (ESP), use the alphanumeric code that has been assigned (see paragraph 27-11).

16-6. Coding of Posting Media:

a. **Appropriation Symbol.** Enter appropriation symbol only when fund codes are not assigned (AFCDD).

b. **Allotment Codes.** Enter full seven-digit allotment code for funds with an allotment serial number (ASN). For funds with no ASN, enter fund code, FY or PY code, and OAC. AFCDD prescribes proper coding.

c. **Project Code.** Enter four- or six-digit BPAC, three- or four-digit project code, and two-digit subproject code, as applicable. Enter the MAP country code (AFCDD) in the subproject field, as applicable.

d. **Accounting and Disbursing Station Code.** Enter the ADSN of the other station involved in transactions by- or for-others. No entry is necessary on transactions for-self.

e. **Subsidiary Accounting Codes.** A six-character alphanumeric field applicable to EEIC, MPC, TASK, ARPA NUMBER, BAAN, SRAN, and ARMY-OSD Allotment Serial Number. See AFM 177-370, section 15, for details.

f. **Other Coding.** The remaining codes are not affected by the simplified accounting classification and will continue per instructions in section C.

Section C--Posting Media Use by Processing Centers Other Than Disbursing/Paying and Collecting

16-7. General Instructions. The term "posting media" applies to all forms used for posting to records prescribed in paragraph 16-3. Source documents (such as collection vouchers) may be posting media if posting is done in Processing Center. When functionally integrated, Processing Centers keep source documents and use data transfer technique to post records. In mechanized operations, use AF Form 1730, Transmittal Register Transcript, for posting or post directly from source documents. Use posting media in manual and bookkeeping machine operations and avoid movement of source documents and problems of document control. Properly designed posting media: provide data in a format easy to use in manual or machine accounting systems; permit ready proof of input; and facilitate summary posting (when practical) without loss of audit trail to source documents. OF 1017G, Journal Voucher, is an example. Instructions for use of this form are in paragraph 16-8. The general requirements of this paragraph apply regardless of form used and transaction covered. Later paragraphs cover special forms and transactions.

a. Number posting media in sequence by Processing Center for control.

b. To provide an audit trail:

(1) Identify source documents on the posting media.

(2) Identify posting media on the source documents.

c. Add amounts on source documents and verify with totals on the posting media. When source documents are directly posted to ledgers, prove entries in this same manner. Make this proof before releasing posting media or source documents for further processing.

d. Include appropriation accounting classifications and GL accounts (where applicable) in posting media. AFCDD prescribes required codes. Place the code on posting media prepared for summary posting to the GL at the end of the month. When fund codes are assigned, omit appropriation symbol. Use full accounting classification on basic source documents (purchase orders, contracts, disbursing and collection vouchers, etc.).

e. Dispose of extra copies of posting media. A lost or mislaid posting document can be reconstructed from retained documents.

f. Furnish the activity concerned a copy of any posting medium affecting central accounts and pertaining to an activity operating under a cost accounting system.

g. When a single source document covers more than one subsidiary account, include distribution on the posting medium. Attach distribution sheet to the posting medium and identify in the Remarks section; for example, "for expense account distribution, see posting media attached." List the posting medium number on the attachment.

h. The applicable Processing Center prepares adjusting posting media. Show the reason, for the adjustment on the posting media.

i. Accounts Control makes all summary postings from the allotment and reimbursement records. Also, Accounts Control makes the closing entries. Closing entries prescribed in chapter 12.

j. Process posting media covering local disbursements and collections as of the same date that actual disbursement or collection takes place. Adjust posting media prepared before disbursing action, if disbursements do not take place as scheduled (for example, check-writing machine failure). The Processing Centers, based on advice received from Disbursing/P&C make these adjustments. Treat the difference between amounts originally recorded and actual disbursements as a reversal of the original entry.

k. Identify all ledger postings to the originating Processing Center by using Processing Center identification codes as a prefix to the posting medium number (see paragraph 16-2).

l. The same activity that maintains the subsidiary ledgers may maintain a summary ledger. In this case, make entries to the summary ledger from the subsidiary ledger, after total postings are proved with the predetermined totals of the posting media posted to the subsidiary ledger. For example, Accounts Control maintains transactions for-others ledger and the appropriation summary ledger. Total postings to the transactions for-others ledger for each appropriation serve as a proof. Use it as a balancing factor in proving postings in subsidiary ledgers, to the overall totals entered in the appropriation summary ledger each day.

16-8. OF 1017G, Journal Voucher. The OF 1017G is one form of specialized posting media designed for manual accounting. Follow instructions below for completion of JVs:

- a. Use typewriter, ink, or indelible pencil to prepare JVs.
- b. Use a separate JV for recording adjustment transactions for each fund code (FC) or general ledger identification code (GLIC) requiring adjustment. Identify the FC or GLIC involved in the heading of the form (see figure 12-4).
- c. Date and number each JV in the spaces provided.
- d. Place the applicable GL account code in the reference column. Include subsidiary account codes in the reference column, or the explanation column, or an attachment.
- e. Show applicable account title in the explanation column. Also explain the nature of the transaction in this column.
- f. Make sure total debits equal total credits.
- g. The person preparing the JV signs it on the Prepared By line. Show the originating Processing Center on the Title line.
- h. The person posting the JV legibly checks each item on the JV after posting is complete and signs it on the Approved By line. The supervisor or designated person signs the Approved By line if the same person prepares and posts the JV. The AFO/Field Organization may specify that the supervisor or designated person signs all JVs for certain types of transactions, even though one person prepares and another posts.
- i. JVs must cross reference source documents and books of original entry. File JVs in numerical sequence with supporting documents/papers attached. If it is impractical to physically attach voluminous supporting documents, such as computer listings, ensure cross-references and narratives are provided in sufficient detail to maintain a complete and documented audit trail.

*j. Installations using either a manual or automated process to generate Journal Voucher forms are required to contact their servicing accounting office and request a voucher number before the document is certified as correct for processing. The Journal Voucher Log and voucher number are controlled only by the accounting office and are cross-referenced to the date the voucher number was issued and the installation requesting the adjustment. Automated processes for transmitting or viewing of certified JVs will also provide supporting documentation either electronically or in hardcopy as required for audit purposes.

16-9. Posting Media Use--Transactions For-Others. Enter voucher numbers and amounts of each. Do not show earlier stages of recording. Make a separate posting medium for each fund code and fiscal program year, or appropriation (and limitation if prescribed), program year (when required), or centrally maintained deposit fund account symbol and limitation. Total each posting medium. Accounts Control posts the transactions total to the transactions for-others control ledger. Accounts Control uses the daily totals of postings in balancing subsidiary ledgers to the appropriation summary ledger. Do not process transactions applicable to the locally maintained deposit fund accounts listed in paragraph 27-49 as transactions for others. Also, see instructions in paragraph 27-50.

- a. Fund availability and allotment ledgers are not affected.
- b. The instructions in this paragraph apply to transactions for-others described in chapter 27.

16-10. Posting Media Use--Transactions Against Centrally Managed Allotments. Enter payment and collection voucher numbers, coding, and amounts on posting media. Do not list earlier stages of such transactions.

- a. For military pay, make up a posting medium for each pay group within the appropriation.
- b. For appropriation reimbursements collected, see paragraph 16-14.
- c. For other centrally managed allotment transactions, make up a posting medium for each budget subproject within the appropriation.
- d. Total the amounts on each posting medium for the day within each of these categories. Accounts Control posts these totals to the centrally managed allotment ledger. Accounts Control uses these postings to balance subsidiary ledgers to the appropriation summary ledger.
- e. Fund availability and allotment ledgers are not affected.
- f. The subsidiary ledgers affected by such transactions are:
 - (1) Pay group for military pay maintained by Accounts Control.
 - (2) Subproject for other centrally managed allotments maintained by Accounts Control.
 - (3) Appropriation reimbursement records. See DFAS-DE 7010.2-R, part five, for format and instructions for maintenance by Commercial Services.

16-11. Posting Media Use--Transactions Affecting Locally Maintained Deposit Fund Accounts. Each Processing Center involved keeps subsidiary accounts for locally maintained deposit funds. For example, Commercial Services maintains subsidiary deposit fund accounts for bid deposits using AF Form 1345, Subsidiary Accountability Record; or AF Form 823, Appropriation Reimbursement Record, for each contractor making a deposit. List on the posting medium the subsidiary account affected (for example, name of contractor), and give a total for all transactions for the day for a specific deposit fund. Use this total for summary posting to the deposit fund control ledger maintained by Accounts Control as a control over deposit fund subsidiary accounts kept in the subject matter areas. Use the totals for each deposit control ledger to prove the overall totals entered in the appropriation summary ledger.

16-12. Posting Media Use--Transactions Affecting Local Accounts but Not Fund Ledgers. Process transactions not involving allotment ledgers:

- a. Sort source documents by the general ledger affected. For other than revolving funds, post the general ledger in summary monthly.
- b. Sort the source documents by organization and subsidiary expense accounts where applicable. Make up a posting medium for each general ledger. Omit EEIC and project codes for such transactions since allotments are not affected. Identify the general ledger affected on the posting medium.

16-13. Posting Media Use--Transactions Affecting Local Funds (Excluding Reimbursable Transactions):

- a. These transactions affect fund availability, allotment ledgers, and revolving fund general ledger accounts and their subsidiaries. Make a separate posting medium for all transactions peculiar to:
 - (1) Revolving fund general ledger and general ledger accounts. (See chapter 12.)
 - (2) Appropriation, allotment, and project.
 - (3) Any local financial plan fund management subdivisions, below the appropriation, allotment, and project level, for example, EEIC. (Note: Group stock, industrial, or management fund transactions at the fund and limitation level.)
- b. Assuming that local management is by EEIC:
 - (1) Sort source documents by breakdowns outlined in a above. Use separate posting media as necessary. For example, group all documents on liquidation of payables so that only totals need to be posted to each of the other ledgers affected, that is, EEIC, project, and appropriation under each allotment code. If columnar allotment ledgers are used, Accounts Control posts the 500 series of fund accounts in the general ledger from the operating budget/allotment ledgers at the end of each quarter. In such cases, do not make entries to 500 series of accounts from posting media received from Processing Centers.
 - (2) The originating area computes fund requirements for the transactions covered by the posting medium. On a memorandum basis, the Processing Center deducts the total amount required from the uncommitted balance of its share of the allotment. This also may be done by subtracting the amount required from the available balance on the last previous posting medium processed by the Processing Center. These processes are not required if enough funds are known to exist based on normal activity and balances provided daily by Accounts Control. Another authorized way to maintain memoranda fund availability balances is to use machine listings or carbon tally rolls

provided daily by Accounts Control, enter the posting medium number and net effect on them, and determine memorandum fund availability balance before release. There is no need for more formal records since Accounts Control keeps the operating budget/allotment ledger and provides it to the Processing Centers as required. (See DFAS-DE 7077.2-M, section 28-2.)

(3) Accounts Control:

- (a) Posts the total for each EEIC listed on the media to the distribution ledger (EEIC distribution ledger) when required under manual accounting procedures.
- (b) Posts the total of each posting medium or ensures that postings by Processing Centers are made to the allotment ledgers maintained by project and allotment code (figure 27-1).
- (c) Uses the total of all posting media for a day to prove subsidiary ledger postings to the overall totals entered in the appropriation summary ledger.
- (d) Posts the total of each posting medium to the applicable GL and GLAs. See chapter 12. (Applicable only to revolving funds.)
- (e) Posts the detail to applicable subsidiary accounts. See AFCDD. See part five for expense instructions. Places a check mark opposite each line item of the listing when posting is complete.
- (f) As each posting is completed, marks the posting medium to show the name of the record, the posting clerk, and the date posted.

16-14. Posting Media Use--Reimbursable Transactions:

- a. Send all source documents or authorized summaries showing reimbursable transactions to Commercial Services under controlled transmission; for example, a memorandum listing documents and total amounts involved.
- b. On receipt of the source documents, makes up a posting medium for each GL prescribed in paragraph 12-5 and for each appropriation creditable. Ignore organization codes. Enter the fund code, year, and OAC to identify the appropriation. Show only the fund code for stock and industrial fund transactions.
- c. Commercial Services keeps detailed records for subsidiary accounts receivable, by debtor, by appropriation creditable, and by accounts receivable-sales code. Use AF Form 823, Appropriation Reimbursements Record, and AF Form 818, Accounts Receivable Record, Utilities, Telephone, and Similar Services, for this purpose. Source documents, such as sales slips or copies of SFs 1080, support these records. Mechanized records are authorized if more practical.
- d. Accounts Control posts only the totals from the posting media received to GLA 131 and contra accounts. Use the total of each posting medium covering reimbursable collections to prove the postings to reimbursement ledgers and to the corresponding totals shown in the reimbursement section of the appropriation summary ledger.

16-15. Posting Media Use--Receipt Account Transactions. Enter voucher numbers and amounts of each. Do not show earlier stages of recording. Prepare a separate posting medium for each receipt account (by limitation, if applicable). Total each posting medium. Accounts Control summary posts the receipt account ledger and uses the daily totals to balance subsidiary ledgers to the appropriation summary ledger.

- a. These transactions do not affect reimbursement records, allotment ledgers, and the real or nominal accounts of the GL.
- b. If the accountable station requires a copy of the voucher to use in liquidating a receivable in GLA 938, send it direct. Do not use the reporting system.

16-16. Posting Media Use--Accounting and Disbursing Agents and Accounting Agents. A&D agents and accounting agents maintain GLs and other principal financial accounting records when this arrangement is best. If so, the principal also keeps copies of vouchers.

- a. All vouchers applicable to funds accounted for by an agent assigned a separate ADSN cite the agent's ADSN. The principal AFO/Field Organization processing such vouchers for the agent prepares posting media to record the vouchers as transactions for-others, per paragraph 16-9. This includes vouchers prepared and/or paid by the agent. Agents do not maintain accountability for deposit fund account balances. Prepare posting media applicable to deposit fund transactions per paragraph 16-11 (locally controlled accounts) or paragraph 16-10 (centrally controlled accounts). The principal records all vouchers applicable to funds accounted for by an agent not assigned a separate ADSN as for-self.
- b. Vouchers processed through the principal disbursing accounts but citing an agent's ADSN are for-others vouchers. Send these vouchers with the schedule of transactions for-others to DFAS-DE (chapter 29). DFAS-DE

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extracts accounting data for reporting purposes and then sends the voucher copies to the agent. The agent records disbursements and collections on the basis of voucher copies received from DFAS-DE.

c. The principal includes transactions accounted for by the agent under the agent's ADSN in the schedule of Net Disbursements/Reimbursements as transactions for-others. There is no requirement for subsidiary appropriation summary ledger for the agent or the daily accounting agent reconciliation summary. However, documentation is required where an A&F functional area is physically separated from its base AFO/Field Organization and not assigned an agent ADSN. That functional area furnishes posting media for transactions paid by-others ledgers and adjustment ledgers and other documentation for reconciliation and reporting.

d. Send trial balances prepared by an A&D agent or accounting agent to the parent command of the agent. Send a copy of each report to the principal for use in supervising the activities of the agent.

Section D--Data Furnished the Accounts Control Area from the Disbursing/Paying and Collecting Area

16-17. Type and Use of Data. Disbursing/P&C sends Accounts Control the AF Form 1342, Daily Cash Accountability and Transaction Summary, and the AF Form 1384, Daily Summary of Receipts, Reimbursements, and Net Disbursements. Use these data to establish control totals to balance subsidiary accounting ledgers. Send posting media covering adjustments of cash on hand (for example, fees for foreign exchange) to Commercial Services.

16-18. Action If Imbalance Occurs. Disbursing/P&C maintains registers of payment and collection vouchers (including no-check vouchers) originated by each Processing Center and applicable check number (or cash payment number). The daily distribution of payments and collections prepared by Disbursing/P&C must agree with these registers. The voucher control log (figure 16-1) kept by each Processing Center must agree with posting media prepared by that Processing Center. If any imbalance develops in the daily proof of balance, isolate the source by comparing the Processing Center's voucher control log with the registers of payment and collection vouchers maintained by Disbursing/P&C. The applicable Processing Center makes appropriate adjustments.

VOUCHER CONTROL LOG			
Travel PROCESSING CENTER		DATE: <u>01 Oct XX</u>	
		<u>X</u> Disb.	___ Coll.
Vo. Number	Remarks	Vo. Number	Remarks
T-1			
T-2			
T-3			
T-4			
T-5	Cancelled because of error in preparation. See voucher T-9 on 2 Oct XX for Replacement.		
T-6			
T-7			
T-8			

Note: The remarks column may be used to record the payee's name (for disbursements) or the payer's name (for collections).

Figure 16-1. Voucher Control Log Format.